



**DEPARTMENT OF BUILDING AND ENFORCEMENT SERVICES
BUSINESS TAX OFFICE**

2345 Providence Boulevard, Deltona, Florida 32725

Phone (386) 878-8560 • Fax (386) 878-8651

Webpage: www.deltonafl.gov

**CITY OF DELTONA
TO ALL APPLICANTS (Residential)**

The following is important information regarding your local business tax application. Please read it carefully before completing and feel free to call us if you have any questions. You may wish to keep this information in a safe place for future reference.

The following are **Exempt** from payment of the City of Deltona's local business tax:

- A disabled person physically incapable of manual labor, proof shall include certification by a licensed physician.
- A disabled veteran of any war or their unmarried spouses who meet the requirement of F.S. 205.171.
- A widow with minor dependent(s), proof of the right to the exemption shall be made.
- A person 65 years of age or older, with no more than one employee or helper and who use their own capital not in excess of \$1,000, proof of the right to the exemption shall be made.
- State tax-supported or parochial, church and nonprofit schools, colleges or universities conducting regular classes and courses of study required for accreditation by a membership in the Southern Association of Colleges and Secondary Schools, Department of Education or the Florida Council of Independent Schools.
- Nonprofit libraries, art galleries and museums open to the public.
- Charitable nonprofit corporation at which there are provided charitable services, a reasonable percentage of which shall be without cost to those unable to pay.
- A duly licensed mobile home dealer, manufacturer, or employee of such dealer or manufacture, who performs setup operations as defined by F.S. 320.822.
- Any natural person engaging in the selling of farm, aquaculture, grove, horticultural, floricultural, tropical piscicultural, or tropical fish farm products.
- A person entitled to an exemption by state law.

If your business qualifies for **exemption from local business tax** please:

- Check the Exempt Classification box on the application form.
- Provide supporting documentation for exemption.
- Complete the first page of the application form to provide contact information.

If you have any questions please contact the Business Office at (386) 878-8560.

Business subject to local business tax:

- Please ensure that all of the forms in your application packet are filled out completely. The following documentation should be attached to the application when it is returned:
 - A copy of any required state license for yourself, your business, or your employees, if applicable.
 - A copy of your fictitious name registration from the Department of State and/or proof of registration of your occupation.

Unfortunately, we cannot accept applications without all of the required information. Fees are due upon submitting application.

What to expect:

- Once your application has been received in the Business Tax Office, it will be reviewed by building, zoning, and the fire department personnel. For commercial businesses a fire and building inspection will be required. For an in-home business a fire inspection will be required.
- If you need information regarding a Business Sign, please contact Building and Zoning Services Department. Please call (386) 878-8650 for more information.
- All city business taxes are due on or before September 30th of each year. Any new business taxes assessed between April 1st and September 30th will be issued at one-half the annual fee due.
- Please note that it is a violation of City Code to operate a business in the City of Deltona without first paying your local business taxes and obtaining a business tax receipt. Failure to obtain your business tax receipt prior to the commencement of business may result in a penalty equal to 25% of the taxes due, plus a surcharge of two hundred fifty dollars (\$250.00).

After fire and building inspections are complete your City of Deltona Local Business Tax Receipt will be mailed to the mailing address provided to us on your application. You will also be required to contact The County of Volusia to apply for their Local Business Tax Receipt at (386) 736-5938 or at <http://www.volusia.org/services/financial-and-administrative-services/revenue-services/local-business-tax/>.

HOME OFFICE REGULATIONS: Sec. 110-807

- 807.01. The home occupation shall have no employees. Only immediate family members residing on the premises may conduct the home occupation.
- 807.02. The home occupation shall be clearly incidental and subordinate to the residential use and shall under no circumstances change the residential character of the dwelling.
- 807.03. The floor area devoted to the home occupation shall not exceed 25 percent of the floor area of the dwelling. However, up to 500 square feet in an attached or detached garage of a dwelling, or in any accessory building in an agricultural classification, may be used for a home occupation in lieu of floor space within the dwelling.
- 807.04. There shall be no change in the outside appearance of the premises other than one unlighted nameplate no more than one square foot in area. Any sign shall be mounted flat against the wall of the building. There shall be no display that will indicate from the exterior that the building is being utilized in part for any purpose other than a dwelling.
- 807.05. No stock in trade or commodity shall be kept or sold upon the premises. Storage of materials or supplies used in the home occupation shall be done in enclosed buildings and within the space limitations in section 110-807.04. No products shall be displayed on the premises.
- 807.06. No mechanical equipment shall be used except such as is permissible for purely domestic and household uses. Further, no equipment shall be used in the home occupation which creates fire hazards, electrical interference, noise, vibration, glare, fumes or odors detectable to the normal senses off the lot if the occupation is conducted in a single-family dwelling or mobile home dwelling, or outside the dwelling if conducted in other than a single-family dwelling or mobile home dwelling. In the case of electrical interference, no equipment or process shall be used which creates visual or audible interference in any radio or television receivers off the premises, or causes fluctuations in line voltage off the premises.
- 807.07. No vehicular traffic shall be generated by the home occupation in greater volumes than would normally be generated by the dwelling unit. For the purposes of this section the typical trip generation rates for each type of residential use are those specified in Trip Generation, 6th Edition, published by the Institute of Traffic Engineers (ITE). In an instance where two or more trip generation rates may apply to a particular land use the enforcement official shall determine the appropriate rate. In an instance where the Trip Generation Manual does not specify a rate for a particular proposed land use, the enforcement official shall determine a rate using a professionally acceptable source of information, or using the results of a professionally acceptable study that meets all of the requirements for such studies as outlined in Trip Generation and in other ITE publications.
- 807.08. The home occupation shall not adversely affect the habitability or value of the surrounding properties nor alter the essentially residential character of the neighborhood.
- 807.09. Any violation of these regulations may result in the revocation of any home occupation permit, in addition to any other remedy for such violation provided in this chapter or by law.
- 807.10. The issuance of a permit to engage in a home occupation in accordance with this chapter shall not be deemed to be a change of zoning nor an official expression of opinion as to the proper zoning for the particular property.
- 807.11. Agricultural home occupations shall be permitted as conditional uses in the A-1, Prime Agriculture classification. Agricultural home occupations include commercial land uses, as well as office uses and arts and handicrafts. Agricultural home occupations are permitted to have customers visit the premises, have employees on the premises, and have deliveries to the premises, subject to the conditions of their approval. Those agricultural home occupations that are covered by section 110-817, conditional uses, are subject to the requirements of both section 110-817 and section 110-1104. All other agricultural home occupations shall be approved in accordance with the requirements of section 110-1104.00 that provides the procedures and standards for approval of conditional uses.

Fiscal Year 10/1 – 9/30

BN # _____

Expires 9/30 each year

BUSINESS TAX RECEIPT APPLICATION

Fire Inspect _____

RESIDENTIAL

2345 Providence Blvd, Deltona, FL 32725

Ph. 386-878-8560; Fax 386-878-8651

Mon _____ Wed _____ Fri _____

8:30 am – 12:00 n.

18 years and over

A receipt may not be issued unless the Federal Employer Identification Number or Social Security Number is obtained from the person to be taxed. Florida Statute 205.0535(5)

CHECK ALL WHICH APPLY

☐ SPECIAL CARE FACILITY _____

☐ UPDATE

☐ ADD CLASSIFICATION

☐ CHANGE CLASSIFICATION

☐ NEW COMMERCIAL

☐ EXEMPT CLASSIFICATION

☐ NEW HOME OFFICE

TRANSFER

☐ NEW NAME

☐ NEW LOCATION

☐ NEW OWNERSHIP

TRANSFERRED FROM _____

BUSINESS NAME: _____

BUSINESS ADDRESS: _____

CITY: **DELTONA**

STATE: **FLORIDA**

ZIP CODE: _____

BUSINESS TELEPHONE: _____

BUSINESS FAX: _____

LOCAL BUSINESS TAX FEE: _____

FIRE INSPECTION FEE: _____

MAILING ADDRESS IF DIFFERENT FROM BUSINESS ADDRESS:

NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

I CERTIFY THAT ALL OF THE INFORMATION CONTAINED HEREIN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF. I ACKNOWLEDGE THAT A LOCAL BUSINESS TAX RECEIPT ISSUED PURSUANT TO THIS APPLICATION DOES NOT WAIVE REQUIREMENTS OF ANY CITY, COUNTY, STATE, OR FEDERAL ORDINANCE, STATUTE OR REGULATION THAT I MUST MEET PRIOR TO ENTERING INTO THE BUSINESS, PROFESSION, OR OCCUPATION FOR WHICH THE LOCAL BUSINESS TAX RECEIPT IS SOUGHT. I WILL COMPLY WITH ALL SUCH REQUIREMENTS, AND UNDERSTAND THAT FAILURE TO DO SO IS PUNISHABLE IN ACCORDANCE WITH CITY CODE UNDER PENALTIES OF PERJURY. I DECLARE I HAVE READ THE FOREGOING DOCUMENT AND THAT THE FACTS STATED IN IT ARE TRUE.

APPLICANT'S PRINT NAME _____ TITLE _____

APPLICANT'S SIGNATURE _____ DATE _____

APPROVALS – OFFICE USE ONLY

PARCEL # _____

ZONING CLASSIFICATION _____

Planning and Development / Zoning

Signature _____

Date _____

Fire Department

Signature _____

Date _____

Building / Zoning

Signature _____

Date _____

OWNERSHIP INFORMATION☐ SOLE PROPRIETOR☐ PARTNERSHIP☐ CORPORATION☐ LIMITED LIABILITY CORPORATION

LLC/CORPORATION/OWNER NAME: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

TELEPHONE NUMBER: _____ E-MAIL ADDRESS: _____

PARTNERSHIP/CORPORATE OFFICERS (Use additional sheets if necessary)☐ PARTNER☐ CORPORATE OFFICER

NAME: _____

ADDRESS: _____ TELEPHONE NUMBER: _____

CITY: _____ STATE: _____ ZIP: _____

INFO 1

TYPE OF BUSINESS: _____

TYPE OF OWNERSHIP: _____

FEDERAL EMPLOYER IDENTIFICATION NUMBER: (if applicable) _____ **OR**

SOCIAL SECURITY #: (last 4 digits) _____ AND DRIVER'S LICENSE #: (last 4 digits) _____

STATE LICENSE NUMBER: _____ DATE ISSUED: _____
(Copy of State License required)

EXPIRATION DATE: _____

INFO 2**CHECK ALL WHICH APPLY**☐ NEW LICENSE☐ BUSINESS PROMOTION☐ STATE LICENSE REQUIRED☐ VEND FROM VEHICLE☐ HOME BUSINESS***Home Based - # of******Employees:*** _____

Exemption from Fictitious Name Registration

I, _____, do not need to comply with the Fictitious Name

Act for my business _____ for the reason below:
Business Name (Please Print)

_____ I am using my **full name (first and last) as on photo ID.**

_____ I am a **Corporation** filed and in good standing with the Division of Corporations.

_____ I am a **Limited Liability Company** filed and in good standing with the Division of Corporations.

_____ I am registered as a **Partnership** filed and in good standing with the Division of Corporations.

_____ I am **Registered or Licensed with the Department of Business & Professional Regulation.**

_____ I am **Registered or Licensed with the Department of Health.**

_____ I am a licensed **Attorney forming a business for the practice of Law.**

Signature

Date

ADDITIONAL INFORMATION

Fire Extinguishers

A "Florida certified" Fire Extinguisher is inspected and tagged by a Florida Certified Fire Equipment Company. These companies can be located by searching the internet for "Fire Extinguishers Volusia County".

*****The Fire Department DOES NOT certify or dispose of fire extinguishers.*****

Fire extinguishers may be purchased from any retail store and taken to a Florida Certified Fire Equipment Company for certification. *Fire extinguishers **DO NOT** come certified from the factory.* You may also purchase a "Florida certified" extinguisher directly from any of the Florida Certified Fire Equipment Companies.

Approved Safety Can

This refers to "**Steel Safety cans**" used for the storage and/or transport of flammable liquids – gasoline, kerosene, diesel fuel, and weed eater mix fuels. Check with your local equipment dealer for further information.

***"Be Proactive, not Reactive
towards Fire Safety"***

Programs Offered

The Deltona Fire Department is proud to offer our citizens the following programs:

- CPR Classes (offered monthly)
- Child Car Seat Installations
- Fire Extinguisher Safety Training Class
- Fire Safety Presentations
- Fire Station Tours
- Health and Safety Fairs
- Smoke Alarm Installation Program
- Speakers for clubs and groups
- Youth Firesetters Intervention Program
- Sharps Container Program

**For more information please contact
(386) 575-6901**

Fire Inspection/Safety Division

For more information about

- General Fire Safety or Inspection Questions
- Burning Regulations
- Fire Code Information
- Statistics and Inspection Reports

**Please contact (386) 575-6909 or email
sshivers@deltonafl.gov**

**For questions related to plan review please
contact (386) 878-8655 or email
lgrosvenor@deltonafl.gov**



Fire Safety Information for RESIDENTIAL BUSINESS TAX RECEIPT

The City of Deltona Fire Department,
Fire Inspection/Safety Division, conducts
Home Safety Inspections for residential
businesses on Monday's & Friday's
between 8:30 AM & 12:00 Noon
Wednesday's between 10:00 AM & 12:00 Noon

To schedule an inspection,
please contact the Business Tax Office at
(386) 878-8559

To reschedule or cancel appointments
please contact the Fire Inspection/Safety Division
at (386) 878-8656 or (386) 575-6909

Monday thru Friday
8:00 AM to 4:30 PM

Help us protect your business

Residential Business Tax Receipt

General Guidelines

(Guide Only - this list may not be all-inclusive)



CITY ORDINANCE 110-807c

The floor area devoted to the home business **shall NOT** exceed 25 percent of the floor area of the dwelling. However, up to 500 square feet in an attached or detached garage of a dwelling, or in any accessory building in an agricultural classification, may be used for a home business in lieu of floor space within the dwelling.



ADDRESS NUMBERS

The address numbers **shall be** in a position to be **plainly legible and visible** from the street or road fronting the property. The numerals **shall be** Arabic numerals or alphabet letters, and **shall NOT** be less than three inches in height. Address numbers **shall be** of a contrasting color with the immediate background of the building or structure on which such numerals are affixed.

FIRE EXTINGUISHER(S)

There **shall be** a "Florida Certified" ABC type fire extinguisher (minimum of a 2A-10BC), located in the residence. There **shall be** a fire extinguisher located on all work trailers (minimum of a 2A-10BC and "Florida Certified").



**Please see back of brochure for information on "Florida Certified" Fire Extinguishers.*

SMOKE ALARM EQUIPMENT



There **shall be** an approved single-station or multiple station smoke alarm(s) installed and operational within the residence. It is recommended at least one battery or dual powered alarm be installed in the event of a power failure. **Please refer to the*

manufacture listing instructions for smoke alarm expirations.

ELECTRICAL CIRCUIT PANEL BOX



All circuits **shall be** identified, with blanks placed in all unused circuits. Face plates **shall be** on all outlets with **NO EXPOSED WIRING**.

There **shall be** a 36-inch clearance distance in front of the circuit breaker panel, **NO OBSTRUCTION(S)**.

PROTECTION from HAZARDS



Hazardous areas including but not limited to areas used for general storage, woodworking, and painting areas are recommended to be separated from other parts of the residence in an outside structure not attached to the main residence, with a 10-foot separation. A maximum of **25 gallons** of flammable or combustible liquids can be stored.

Reference Codes Used – Florida Fire Prevention Code, Sixth Edition and City Ordinance Business Occupancies – are those used for the transaction of business, keeping of accounts and records, and similar purposes.

ALL flammable or combustible liquids shall be stored in an APPROVED SAFETY CAN. No plastic or glass containers shall be used.



Volusia County Government
Revenue Division

West Volusia (386) 736-5938
Daytona Beach (386) 254-4635
New Smyrna (386) 423-3325

**The Volusia County Business Tax Receipt Application
/ Transfer Process has Gone Green!**

To apply for a new Business Tax Receipt, or make changes to an existing account, please visit:

<https://www.volusia.org/services/business-services/revenue-services/business-tax-receipt/>

- If your business is located in City Limits, please have your City Account / Receipt / Approval # ready. _____
- Your Fictitious Name registration number will be required unless you are exempt (authorized exemptions are listed on our website). _____
- If your business is regulated by the State, please have your state license ready. _____
- Please be prepared to list your Sewer Provider (if applicable) _____

Your application will be processed electronically, and you will be emailed when your business has been approved and your account is ready for payment.

AGENCY CONTACT INFORMATION
CITY OF DELTONA

2345 Providence Blvd
Deltona, FL 32725

(386) 878-8100 / 8560 Business Tax Office
(www.deltonafl.gov)

<u>Agency</u>	<u>Phone</u>	<u>Website</u>
Better Business Bureau	800-275-6514	http://centralflorida.bbb.org/
Chamber of Commerce	386-490-4606	http://deltonachamber.org/
Dept. of Alcohol & Tobacco	850-487-1395	http://www.myfloridalicense.com/dbpr/abt/index.html
Dept. of Business & Profess.	850-487-1395	http://www.myflorida.com/agency/14/
Dept. of Children & Families	386-238-4755	http://www.state.fl.us/cf_web/
Dept. of Environmental Health	850-245-4250	http://www.doh.state.fl.us/environment/index.html
Dept. of Health	386-274-0614	http://www.doh.state.fl.us/
Dept. of Hotel & Restaurants	850-487-1395	http://www.myfloridalicense.com/dbpr/hr/index.html
Dept. of Revenue	386-274-6600	http://dor.myflorida.com/dor/gta.html
Dept. of State	850-245-6500	http://www.dos.state.fl.us/
Division of Corporations	850-245-6050	http://www.sunbiz.org/
Fictitious Name Department	850-245-6058	http://www.sunbiz.org/
Internal Revenue Service	800-829-1040	http://www.irs.gov/
Workers' Compensation	850-413-1600	http://www.myfloridacfo.com/WC/
Dept. of Ag. & Consumer Svs	850-410-3800	http://www.freshfromflorida.com

COUNTY OFFICES

Forms and applications can be obtained at the Volusia County Admin. Offices.
Website: <https://www.volusia.org/services/business-services/revenue-services/business-tax-receipt/>

HOURS: M-F / 8:00 A.M. – 5:00 P.M.

<u>Office</u>	<u>Address</u>	<u>Phone</u>
DeLand	123 W. Indiana Ave.	386-736-5938
Daytona Bch.	250 N. Beach Street	386-254-4635
NSB	111 Canal Street	386-423-3325
Orange City	2744 Enterprise Rd.	386-736-5938

Business Owner Acknowledgement of Information

I, _____, owner of _____, located at
Personal Name (Please Print) Business Name (Please Print)

Physical Location (Please Print)

acknowledge that I have received, read, and understand all relevant information in the City of Deltona Residential and/or Commercial Business Tax application package.

I also understand that it is my responsibility to determine and understand all requirements needed to comply with all local, state, and federal requirements and to provide the city with all the proper documentation/information required in order to obtain a valid Business Tax Receipt.

I further understand that the City of Deltona does not assume any responsibility for assuring my current or continued compliance with any local, state, or federal requirements nor does it assume any responsibility of assuring that I understand these requirements beyond providing this application package.

Signature

Date